

Exhibit L

Opinions

4. The diagnosis of malignant mesothelioma can be difficult and requires clinical and pathological data. While pathology tests are important in diagnosing mesothelioma, pathology tests alone may not be diagnostic or conclusive as to whether the patient has mesothelioma. This is especially true when relying on pathology tests results that are five to ten or more years old, given the advent of more current techniques, specialized stains and better equipment.

5. “The differential diagnosis of mesothelioma is extensive, including chiefly peripheral primary carcinomas of the lung, metastatic carcinomas of extrathoracic sites that may be clinically occult (e.g., kidney), and primary pleural angiosarcomas. In view of this lengthy list, it is critically important to have an understanding of pertinent clinical and historical data, as well as radiographic findings, so as not to overlook primary malignancy elsewhere with secondary pleural involvement.”¹ Other malignant tumors may invade and diffusely involve the pleura. For example, some pulmonary Adenocarcinomas have been termed “pseudomesothiomatous adenocarcinomas” because they so closely mimic the gross appearance of mesothelioma.¹ Renal cell carcinoma metastatic to the pleura may be difficult to differentiate from pleural mesothelioma, even using special staining.¹ In addition, the distinction between reactive and malignant mesothelial proliferation poses a major diagnostic problem in surgical pathology, particularly when relying upon small specimens.

6. “Observations regarding gross descriptions and morphologic features of the tumor are very important elements in the diagnosis of malignant mesothelioma.”¹ Such information may be obtained from the surgeon or from radiographic studies.¹ Computerized tomography (CT) can suggest the diagnosis of mesothelioma and magnetic resonance imaging (MRI) may provide additional detailed information for the diagnosis of mesothelioma.¹

7. "The diagnosis of malignant pleural mesothelioma depends not only on the presence of typical gross tumor description, but also on the identification of a histologic, histochemical, immunophenotypic, or ultrastructural pattern compatible with mesothelioma, and moreover, exclusion of metastatic tumor."¹

8. The diagnosis requires adequate tissue specimen. It may be difficult or impossible to secure the diagnosis with only cytologic or limited biopsy material.¹

9. The most common pathology techniques used in diagnosing mesothelioma are Hematoxylin and Eosin (H & E) staining, histochemical staining, immunohistochemical staining and ultrastructural analysis using electron microscopy. In the vast majority of cases, studies adjunctive to H & E stained sections are required to secure the diagnosis of malignant mesothelioma.¹ Used alone for the diagnosis of mesothelioma, H & E staining is fraught with error. For this reason, special staining techniques are used to attempt to confirm the presence of mesothelioma.

10. Histochemical stains may be helpful, but suffer from some limitations. "Negative histochemical studies provide no diagnostically useful information, and in a great many cases histochemistry will not discriminate between malignant mesothelioma and metastatic adenocarcinomas" and thus might not allow for a conclusive diagnosis of mesothelioma.¹

11. Currently, immunohistochemical studies have a dominant role in the pathologic diagnosis of mesothelioma. There are ten to twenty commonly used immunohistochemical stains. There is no individual immunohistochemical marker, however, that can identify mesothelial versus carcinoma cells with complete sensitivity and specificity. Furthermore, no marker can distinguish a malignant cell (mesothelioma or carcinoma) from a benign or hyperplastic cell with complete sensitivity and specificity.¹ Finally, there is no agreed upon

requirement for combination of stains and what is sufficient -- how many positive/negatives are necessary -- in order to conclusively determine that a patient has mesothelioma. As a result, other information may be necessary in order to confirm that the patient actually has mesothelioma.

12. At times, mesothelioma can appear very similar to and be confused with other malignancies. For instance, malignant peritoneal mesothelioma must be distinguished from other papillary peritoneal tumors in women, metastatic carcinoma with secondary involvement of the peritoneum, as well as reactive mesothelial hyperplasia. Likewise, various forms of lung cancer and other cancers metastatic to the pleura can mimic pleural mesothelioma. Thus, in some cases it is necessary to review other available medical information to exclude these other malignancies. In addition, there are some mesotheliomas that appear in most cases not to be caused by asbestos (e.g., well-differentiated papillary mesothelioma).

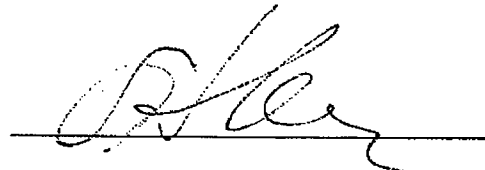
13. In addition to pathology reports, it can also be important to review available radiographic material and the radiology reports, available pathologic materials and slides, and other diagnostic test results or diagnosing reports prepared by the treating physician. Moreover, reviewing the clinical history, clinical course, exposure history, smoking history, presenting symptoms, and results of physical examinations can also be important when there is a question concerning a mesothelioma diagnosis.

14. "The accurate premortem diagnosis of mesothelioma involves a multitiered approach," including observations by the surgeon and/or radiographic results.¹ Therefore, in order to confirm a mesothelioma diagnosis, a physician should have available the pathology test results and related reports, available pathologic materials and slides, any CTs/X-rays/MRIs and related radiology reports, any other test results or diagnosing reports that discuss or conduct

differential diagnoses for other cancers, history of exposure to known carcinogens, the clinical history and course for the patient and the results of any physical examination of the patient. It may not be necessary to review these materials in all cases, however, due to incomplete pathology reports, inconsistent pathology reports, older pathology reports or other questionable information, it will likely be necessary to review this information to confirm or deny some of the mesothelioma diagnoses.

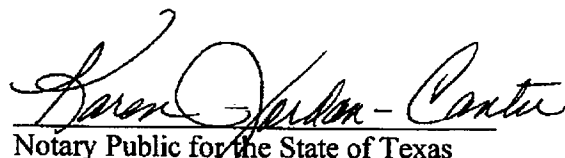
1. Roggli VL, Oury TD, Sporn TA Eds: Mesothelioma Ch. 5 In: *Pathology of Asbestos-Associated Diseases*, Springer Science and Business Media, 2004, pp. 104-168.

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SUBSCRIBED AND SWORN to me before this 16th day of November, 2006.




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